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26. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 2, wherein the main component constituting (A) the soluble polyurethane resin composition for forming a soluble lubricating resin film is polyester polyol.
27. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 3, wherein the main component constituting (A) the soluble polyurethane resin composition for forming a soluble lubricating resin film is polyester polyol.
28. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 2, wherein the main component constituting (A) the soluble polyurethane resin composition for forming a soluble lubricating resin film is polyether polyol.
29. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 3, wherein the main component constituting (A) the soluble polyurethane resin composition for forming a soluble lubricating resin film is polyether polyol.
30. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 2, wherein the lubricating function-imparting agent (B) comprises one or more members selected from the group consisting of polyolefin-based wax, fluorine-containing wax, paraffin-based wax and stearic acid-based wax.
31. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 3, wherein the lubricating function-imparting agent (B) comprises one or more members selected from the group consisting of polyolefin-based wax, fluorine-containing wax, paraffin-based wax and stearic acid-based wax.
32. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 2, wherein the substrate is an austenite-type stainless steel sheet comprising, in % by mass:
C: 0.5% or less,
Si: 5% or less,
Mn: 15% or less,
P: 0.1% or less,
S: 0.05% or less,
Ni: 6 to 20%,
Cr: 15 to 30%,
N: 0.5% or less, and
Al: 0.001 to 5%
with the balance consisting of Fe and inevitable impurities.

33. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 3, wherein the substrate is an austenite-type stainless steel sheet comprising, in % by mass:

C: 0.5% or less,
Si: 5% or less,
Mn: 15% or less,
P: 0.1% or less,
S: 0.05% or less,
Ni: 6 to 20%,
Cr: 15 to 30%,
N: 0.5% or less, and
Al: 0.001 to 5%

with the balance consisting of Fe and inevitable impurities.

34. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 1, wherein the substrate is a ferrite-type stainless steel sheet comprising, in % by mass:

C: 0.5% or less,
Si: 3% or less,
Mn: 5% or less,
P: 0.1% or less,
S: 0.05% or less,
Ni: 5% or less,
Cr: 9 to 30%,
N: 0.2% or less, and
Al: 0.001 to 5%

with the balance consisting of Fe and inevitable impurities.

35. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 2, wherein the substrate is a ferrite-type stainless steel sheet comprising, in % by mass:

C: 0.5% or less,
Si: 3% or less,
Mn: 5% or less,
P: 0.1% or less,
S: 0.05% or less,
Ni: 5% or less,
Cr: 9 to 30%,
N: 0.2% or less, and
Al: 0.001 to 5%

with the balance consisting of Fe and inevitable impurities.

36. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 3, wherein the substrate is a ferrite-type stainless steel sheet comprising, in % by mass:

C: 0.5% or less,
Si: 3% or less,
Mn: 5% or less,
P: 0.1% or less,
S: 0.05% or less,
Ni: 5% or less,
Cr: 9 to 30%,
N: 0.2% or less, and
Al: 0.001 to 5%

with the balance consisting of Fe and inevitable impurities.

37. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 1, wherein the substrate is a two phase-type stainless steel sheet comprising, in % by mass:

C: 0.5% or less,
Si: 5% or less,
Mn: 15% or less,
P: 0.1% or less,
S: 0.05% or less,
Ni: 2 to 20%,
Cr: 12 to 30%,
N: 0.5% or less, and
Al: 0.001 to 5%

with the balance consisting of Fe and inevitable impurities.

38. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 2, wherein the substrate is a two phase-type stainless steel sheet comprising, in % by mass:

C: 0.5% or less,
Si: 5% or less,
Mn: 15% or less,
P: 0.1% or less,
S: 0.05% or less,
Ni: 2 to 20%,
Cr: 12 to 30%,
N: 0.5% or less, and
Al: 0.001 to 5%

with the balance consisting of Fe and inevitable impurities.

39. (New) The soluble lubricating surface-treated stainless steel sheet for fuel tanks as claimed in claim 3, wherein the substrate is a two phase-type stainless steel sheet comprising, in % by mass:

C: 0.5% or less,
Si: 5% or less,
Mn: 15% or less,
P: 0.1% or less,
S: 0.05% or less,
Ni: 2 to 20%,
Cr: 12 to 30%,
N: 0.5% or less, and
Al: 0.001 to 5%

with the balance consisting of Fe and inevitable impurities.

40. (New) A method for manufacturing a fuel tank, comprising a step of molding the soluble lubricating surface-treated stainless steel sheet for fuel tank, which is covered with a soluble lubricating resin film, as claimed in claim 1, a step of treating the molded soluble lubricating surface-treated stainless steel sheet with an alkali or hot water to remove said soluble lubricating resin film, and a step of welding said soluble lubricating surface-treated stainless steel sheet after the removal of said soluble lubricating resin film.
41. (New) A method for manufacturing a fuel tank, comprising a step of molding the soluble lubricating surface-treated stainless steel sheet for fuel tank, which is covered with a soluble lubricating resin film, as claimed in claim 2, a step of treating the molded soluble lubricating surface-treated stainless steel sheet with an alkali or hot water to remove said soluble lubricating resin film, and a step of welding said soluble lubricating surface-treated stainless steel sheet after the removal of said soluble lubricating resin film.
42. (New) A method for manufacturing a fuel tank, comprising a step of molding the soluble lubricating surface-treated stainless steel sheet for fuel tank, which is covered with a soluble lubricating resin film, as claimed in claim 3, a step of treating the molded soluble lubricating surface-treated stainless steel sheet with an alkali or hot water to remove said soluble lubricating resin film, and a step of welding said soluble lubricating surface-treated stainless steel sheet after the removal of said soluble lubricating resin film.